



Frodsham

TOWN COUNCIL

BUDGET & PRECEPT 2024-2025

BUDGET

At the full council meeting held on 8th January 2024, Frodsham Town Council set a total budget of £352,292 for the council year beginning 1st April 2024 as follows:

FINANCE & GENERAL PURPOSES COMMITTEE		2024-2025	
		Approved	EMR
100	Establishment		
1076	Precept	£ 352,292.00	
4000	Staff Salaries (net)	£ 63,000.00	
4030	PAYE and NI	£ 23,100.00	
4040	Pension	£ 23,100.00	
4050	Mileage & Benefits - Staff	£ -	
4060	Expenses - Staff	£ -	
4070	Training - Staff	£ 2,000.00	
4110	Bank Charges	£ 100.00	
4120	Audit Fees	£ 2,000.00	
4130	Professional Fees Legal	£ 2,500.00	
4131	Professional Fees Accountant	£ 2,000.00	
4140	Subscriptions & Memberships	£ 2,200.00	
4150	Insurance	£ 4,000.00	
4160	Stationery	£ 200.00	
4170	Postage	£ 600.00	
4180	Telephone & Broadband	£ 1,000.00	
4190	Photocopier	£ 700.00	
4200	Website	£ 1,300.00	
4210	IT	£ 4,750.00	
4212	Office Equipment	£ 500.00	
4213	Office Cleaning	£ 1,200.00	

4240	CPH Rent	£ 6,000.00	
4250	CPH Rates	£ 1,500.00	
4270	Advertising	£ 100.00	
4400	Professional Fees H R	£ 1,500.00	
4511	Storage Facility	£ 1,000.00	
4613	Neighbourhood Plan	£ 1,000.00	
	TOTAL ESTABLISHMENT	£ 145,350.00	

FINANCE & GENERAL PURPOSES COMMITTEE		2024-2025	
		Proposed	EMR
101	Civic & Democratic		
4080	Chairman's Allowance	£ 500.00	
4090	Training - Councillor	£ 1,000.00	
4260	Public Consultations	£ 2,000.00	
4810	Elections	£ -	£ 7,246.00
4823	Room hire RECODE 23/24	£ 600.00	
	TOTAL CIVIC & DEMOCRATIC	£ 4,100.00	

FINANCE & GENERAL PURPOSES COMMITTEE		2024-2025	
		Proposed	EMR
107	Discretionary Expenditure		
4220	Grant Scheme	£ 7,500.00	
4513	Over 70s	£ 18,000.00	
4519	Frodsham Youth Association	£ 15,000.00	
4730	Christmas Festival	£ 15,000.00	
4731	Freedom of the Town	£ 500.00	
4732	Promoting Frodsham	£ 10,000.00	
	TOTAL DISCRETIONARY EXP	£ 66,000.00	
	TOTAL F&GP 2024-2025	£ 215,450.00	

EVENTS COMMITTEE		2024-2025	
		Proposed	EMR
140	Events		
4321	D-Day 2024	£ 3,000.00	
4700	Town Meetings	£ 200.00	
4710	Festival of Walks	£ 2,000.00	
4720	Remembrance Day	£ 100.00	
4722	Halloween	£ 1,800.00	
4723	Christmas Lights	£ 2,000.00	
4730	Christmas Festival (add)	£ 500.00	
4731	Care in the Community	£ 300.00	
	TOTAL EVENTS EXPENDITURE	£ 9,900.00	

AMENITIES COMMITTEE		2024-2025	
		Proposed	EMR
135	Allotments		
1410	Allotment Income	£ 1,300.00	
	TOTAL INCOME	£ 1,300.00	
4140	Subscriptions & Memberships	£ 55.00	
4320	Maintenance	£ 300.00	
4600	Utilities	£ 50.00	
	TOTAL ALLOTMENT EXPENDITURE	£ 405.00	

AMENITIES COMMITTEE		2024-2025	
		Proposed	EMR
130	Cemetery		
4140	Subscriptions & Memberships	£ 100.00	
4210	IT	£ 500.00	
4250	Rates	£ 1,607.00	
4320	Maintenance	£ 1,200.00	
4550	Plaques & Memorials	£ 500.00	
4560	Waste Removal	£ 1,080.00	
4600	Utilities	£ 1,000.00	
4601	Burial Ground Extension	£ -	£ 10,000.00
	TOTAL CEMETERY EXPENDITURE	£ 5,987.00	

AMENITIES COMMITTEE		2024-2025	
		Proposed	EMR
170	Amenities		
2021	Grounds Maintenance SLA	£ 36,000.00	
4514	Winter Gritting	£ 1,000.00	
4516	War Memorial maintenance	£ 1,000.00	
4517	CCTV	£ 5,000.00	
4760	Play areas add works	£ 4,000.00	
4802	Annual RoSPA	£ 350.00	
4803	Play Area repairs/refurb	£ -	£ 20,000.00
4804	Tree Works	£ 3,000.00	
4805	Hob Hey Wood	£ 3,000.00	
4806	Defibrillator Maintenance	£ 1,000.00	
4807	Replacement tree lights	£ 5,000.00	
4808	Bulbs	£ 600.00	
4809	Rent (Townfield Lane)	£ 1,100.00	
4811	Street Furniture	£ 1,000.00	
4812	Xmas Light Bulbs	£ 1,000.00	
4813	Additional grounds maintenance	£ 2,000.00	
4814	Manley Road Copse	£ 500.00	
4815	Marshlands	£ 2,000.00	
4816	Active Travel Development Fund	£ 10,000.00	
4817	Climate Action	£ 10,000.00	
4818	Churchfields Safety Flooring	£ 17,000.00	
4819	Accessible Play Equipment	£ -	£ 5,000.00
4999	Ship Street Play Area (maintenance)	£ 1,000.00	
5100	Community Orchards	£ -	£ 5,000.00
8000	Town Clock	£ 15,000.00	
	TOTAL AMENITIES EXPENDITURE	£ 120,550.00	

TOTAL ANNUAL BUDGET	£ 352,292.00	£ 47,246.00
----------------------------	---------------------	--------------------

PRECEPT

The precept is the town council's share of the council tax. The precept demand goes to the billing authority, Cheshire West and Chester Council, which collects the tax for the Frodsham Town Council. The precept is converted into an amount per Council Tax Band that is added onto the Council Tax bill. Income and expenditure for the next financial year are calculated in the form of estimates. The net amount (the precept) is added to council tax, collected by Cheshire West and Chester Council and paid to Frodsham Town Council in April.

Frodsham Town Council can apply for other funding such as grant and funding awards, but they do not receive funds direct from central government, as principal authorities do.

How are precepts calculated?

Town Councils can raise revenue to help meet their spending requirements by issuing a precept. This is the total amount to be raised through the Council Tax from all the dwellings within the Town area. The precept is converted into an amount per Council Tax Band that is added onto the Council Tax bill.

Cheshire West and Chester Council's revenues and benefits teams collect council tax on behalf of the police, fire and any town/parish councils in their district (as well as for themselves). They then allocate the money and send it on to the relevant organisations.

Town and parish councils set their own level of precept and let Cheshire West and Chester Council know each year what level they would like to set it at.

Town/parish councils do not currently have a cap in terms of how much it can increase the precept each year.

Frodsham Town Council precept

The local precept charge is calculated by dividing the precept requested by the parish tax base. Frodsham Town Council's tax base for 2024/25 is **3,735.9**. This has been calculated by taking the number of Band D equivalent properties in the town from information supplied by the Valuation Officer and making allowances for discounts and exemptions, successful valuation appeals, the cost of the Council Tax Reduction Scheme, non-collection, and housing growth estimates. The number of Band D equivalent properties is calculated by scaling properties in other bands either up or down to convert them to a Band D level.

The tax base is not about the number of properties. It is based on the number of properties eligible to pay council tax ie; not receiving council tax benefit, which is why, in times of austerity the tax base can reduce. A council should set a balanced budget including income, based on its needs and expectations for the forthcoming year. That total figure is then divided by the tax base figure to calculate the Band D precept. So $\text{income} + \text{precept} = \text{expenditure}$. Therefore $\text{expenditure} - \text{income} = \text{total precept request}$. Divide precept request by tax base and you have the Band D council tax precept.

Frodsham Town Council voted to maintain the 2023-2024 precept charge at £93.70 per Band D property. There will be 0% increase in 2024-2025. This equates to £1.80 per week.

